

.....	:	CHAPTER 7
VINNY Q. LAM and	:	
MICHELLE S. LAM,	:	
Debtors	:	CASE NO. 5-21-00731
.....	:	
VINNY Q. LAM and	:	
MICHELLE S. LAM,	:	
Plaintiffs,	:	
	:	
VS.	:	
	:	Adversary No.5-21-ap_____
United States of America	:	
Department of Treasury	:	
Internal Revenue Service	:	
PO Box 21126	:	
Philadelphia, PA 19114-0326,	:	
Defendant.	:	
.....	:	

Now comes Vinny Q. and Michelle S. Lam, the debtors in the above-captioned bankruptcy, by and through their counsel of record, Mark J. Conway, and hereby avers as follows:

1. Plaintiffs, Vinny Q. and Michelle S. Lam (hereinafter, “Debtors”) are adult individuals and citizens and residents of the Commonwealth of Pennsylvania, residing at 118 Upland Terrace, Waverly Township, Pennsylvania 18411.

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government with an address of PO Box 21126, Philadelphia, Pennsylvania, 19114.

II. JURISDICTION

3. This Honorable Court has jurisdiction of this Adversary Proceeding pursuant to 28 U.S.C. §§157 and 1334. This Adversary Proceeding is a core proceeding.

III. COMMON FACTS

4. On April 2, 2021, the Plaintiffs/Debtors filed a Voluntary Petition under Chapter 7 of the United States Bankruptcy Code.

5. The IRS has a Claim against the Debtors for assessed taxes, penalties and interest, which are presently in the approximate amount of \$23,431.67.

6. The taxes, penalties and interest are for the years 2016-2017 and any and all prior years' taxes.

7. Debtors filed their tax returns for each and every one of the aforesaid years more than three (3) years prior to the filing of the within Chapter 7 Bankruptcy case.

8. All applicable taxes were assessed more than 240 days prior to the filing of the within Chapter 7 Bankruptcy Petition on April 2, 2021.

9. There are no pending offers in compromise.

COUNT I
DEBTORS VS. UNITED STATES OF AMERICA
COMPLAINT TO DETERMINE DISCHARGEABILITY

10. Paragraphs 1-9, inclusive are incorporated herein by reference and are made a part hereof.

11. The taxes, penalties and interest as referenced above are:
- a. For taxes for which a return was filed three (3) years or more before the filing of the instant Petition;
 - b. Assessed more than 240 days before the filing of the instant Petition;
 - c. Any Offers in Compromise have been rejected more than 240 days plus 30 days before the filing of the instant Petition; and
 - d. Are not the kind and type of taxes specified in 11 U.S.C. §523(a)(1)(B) and §523(a)(1)(C).

12. All of the taxes, penalties and interest owed by the Debtors and any unsecured liens against the Debtors and older than three (3) years prior to the filing of the Debtors' petition are dischargeable in the present Chapter 7 case.

WHEREFORE, the Debtors respectfully request that this Honorable Court enter Judgment against the Defendant declaring that the taxes as above referenced are dischargeable in the present Chapter 7 case, any lien or judgment for such taxes shall be deemed satisfied, and for such other and further relief as the Court deems just and proper.

COUNT II
DEBTOR VS. UNITED STATES OF AMERICA
COMPLAINT FOR PERMANENT INJUNCTION

13. Paragraphs 1-12, inclusive, are incorporated herein by reference and are made a part hereof.

14. That the taxes, penalties and interest claimed by the Defendant as owing by the Debtors for the tax years 2016-2017 and any and all prior years taxes owed are subject to the Discharge in this Chapter 7 case.

15. That the United States of America, Department of Treasury, Internal Revenue Service be permanently enjoined from attempting to collect the aforesaid taxes, penalties and interest and directed by this Court to correct any report heretofore given to any credit reporting agency which indicates that such taxes, penalties and interest are still owing by the Debtors.

WHEREFORE, Debtors respectfully request that this Honorable Court enter Judgment against the Defendant permanently enjoining the Defendant from attempting to collect the aforesaid taxes, penalties and interest and directing Defendant to correct any report heretofore given to any credit reporting agency which indicates that such taxes, penalties and interest are still owing by the Debtors and for such other and further relief as the Court deems just and proper.

RESPECTFULLY SUBMITTED,

CONWAY LAW OFFICES, P.C.

/s/ Mark J. Conway

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Attorney for Plaintiffs/Debtors

Dated: July 7, 2021